

## **PERSONAL PROPERTY TAXPAYER REMEDIES**

### **NAME AND ADDRESS OF CONTACT:**

Susan Murphy

221 Comanche Street, Kiowa, CO 80117

[assessor@elbertcounty-co.gov](mailto:assessor@elbertcounty-co.gov)

**TELEPHONE NUMBER:** 303-621-3101

From June 15 to July 1, 2013, owners of taxable personal property (e.g., business furnishings, equipment, etc.) may challenge the county assessor's valuation of their property. The value determined by the assessor is based on information submitted on your Personal Property Declaration Schedule. If you failed to file a declaration schedule, the value was determined using the "best information available." Taxpayers who disagree with their personal property valuations may object by mail or in person by July 1. Once an objection has been filed, the assessor will review your account and mail you a Notice of Determination by July 10. A taxpayer's exclusive remedy for a "best information available" (BIA) valuation is the protest procedure described herein. If you disagree with the assessor's decision, you may file an appeal with the county board of equalization. The appeal to the county board of equalization must be postmarked or hand delivered by July 22. The county board will notify you by mail of the hearing date, time, and place where you may present evidence in support of your case. The county board will conclude hearings and render decisions by the close of business on August 5. The county board must mail you a decision within five business days of the date of its decision. If the county board adjusts the value of your property, the tax bill you receive next January will be based on the adjusted value. If you disagree with the county board's decision, you may file an appeal with the State Board of Assessment Appeals or the district court, or you may request a binding arbitration hearing within 30 days of the county board's decision. For additional information regarding the protest and appeal process, contact your county assessor at 303-621-3101.